

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Civil Action No. 14-MC-49 (PJS/JJK)**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	<b>REPORT AND RECOMMENDATION</b>
	)	
EDMUND C. BOWLER, and BOWLER	)	
APPRAISALS, INC.	)	
	)	
Respondents.	)	

This matter was before the Court on an Order to Show Cause why an IRS summons issued to Respondents should not be enforced. The Order to Show Cause was returnable October 22, 2014, at 10:30 A.M., before the undersigned, a United States Magistrate Judge, in Courtroom 6A, United States Courthouse, 316 N. Robert Street, St. Paul, Minnesota. The Court's records demonstrate that Respondents were personally served a copy of the Order to Show Cause.

At the time and place above described Petitioner appeared by Assistant United States Attorney D. Gerald Wilhelm. There was no appearance by or on behalf of Respondents.

The Respondents having shown no cause why the IRS summons should not be enforced, and having made no appearance herein, **IT IS HEREBY RECOMMENDED** that Petitioner's Internal Revenue Service Summons (ECF No. 2, Exhibits A-B) be enforced.

Respondents are hereby advised that whenever any person summoned under the provisions of law regulating the issuance of Internal Revenue Service summons neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary of the Treasury through the Internal Revenue Service may apply to the judge of the district court for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. If after a hearing the Court finds that satisfactory proof is made, the Court may issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case. Upon such hearing the judge shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

Entered this 29th day of October, 2014.

/s/ Jeffrey J. Keyes  
Jeffrey J. Keyes  
United States Magistrate Judge  
District of Minnesota

Under D. Minn. LR 72.2(b), any party may object to this Report and Recommendation by filing with the Clerk of Court, and serving all parties by **November 12, 2014**, a writing which specifically identifies those portions of this Report to which objections are made and the basis of those objections. Failure to comply with this procedure may operate as a forfeiture of the objecting party's right to seek review in the Court of Appeals. A party may respond to the objecting party's brief within **fourteen days** after service thereof. All briefs filed under this rule shall be limited to 3500 words. A judge shall make a de novo determination of those portions of the Report to which

objection is made. This Report and Recommendation does not constitute an order or judgment of the District Court, and it is therefore not appealable directly to the Circuit Court of Appeals.

Unless the parties stipulate that the District Court is not required by 28 U.S.C. § 636 to review a transcript of the hearing in order to resolve all objections made to this Report and Recommendation, the party making the objections shall timely order and file a complete transcript of the hearing within ten days of receipt of the Report.